

104TH CONGRESS  
1ST SESSION

# H. R. 2146

To amend the Internal Revenue Code of 1986 to extend the nonconventional fuel tax credit.

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IN THE HOUSE OF REPRESENTATIVES

JULY 31, 1995

Mrs. JOHNSON of Connecticut introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the nonconventional fuel tax credit.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. TEMPORARY EXTENSION OF NONCON-**  
4       **VENTIONAL FUEL CREDIT.**

5       (a) IN GENERAL.—Section 29(g)(1) of the Internal  
6       Revenue Code of 1986 (relating to the nonconventional  
7       fuel credit) is amended—

8               (1) by striking “1997, pursuant to a binding  
9       written contract in effect before January 1, 1996”  
10      and inserting “2001” in subparagraph (A),

1           (2) by striking “if such facility is originally  
2       placed in service after December 31, 1992” in sub-  
3       paragraph (B), and

4           (3) by striking “2008” and inserting “2012” in  
5       subparagraph (B).

6       (b) EFFECTIVE DATE.—The amendments made by  
7       this section shall take effect upon enactment.

8       **SEC. 2. PERMISSION FOR PRODUCERS TO USE QUALIFIED**  
9                               **FUEL TO GENERATE ELECTRICITY.**

10       (a) IN GENERAL.—Section 29(d) of such Code is  
11       amended by adding at the end thereof the following new  
12       paragraph:

13           “(9) CERTAIN ELECTRICITY SALES.—A quali-  
14       fied fuel shall be treated as sold by the taxpayer to  
15       an unrelated person if the taxpayer uses the fuel to  
16       generate electricity which it sells to an unrelated  
17       person.”

18       (b) EFFECTIVE DATE.—The amendment made by  
19       this section shall apply to qualified fuels used to generate  
20       electricity after enactment.

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